



Guideline

Local Option Taxes by Location

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Tax Commissioner

Rates Effective October 1, 2015

LOCAL OPTION TAXES

This guideline contains information on local sales, use and gross receipts taxes, lodging taxes, lodging and restaurant taxes, and motor vehicle rental taxes **imposed by cities and counties** but administered by the North Dakota Office of State Tax Commissioner. The Office of State Tax Commissioner assumes full responsibility for collection of the taxes including delinquency control, auditing and collection activity. Local option sales, use and gross receipts taxes are reported on the same form as the state sales taxes. However, city lodging taxes, city lodging and restaurant taxes and city motor vehicle rental taxes are reported to the State Tax Commissioner on separate forms. This guideline summarizes all the North Dakota cities and counties imposing local option taxes.

New Local Option Taxes and changes to existing Local Option Taxes become effective on the first day of a calendar quarter. Updates are posted a minimum of 60 days prior to the start of the quarter on our website at www.nd.gov/tax/salesanduse.

City Lodging Tax & City Lodging and Restaurant Tax

In addition to city sales, use and gross receipts taxes, many cities impose local taxes on lodging accommodations, restaurant meals and on-sale beverages. Unlike city sales, use and gross receipts taxes, city lodging and city lodging and restaurant taxes do not contain any special exemptions or compensation allowances. Information on these local taxes is provided below.

City Lodging Tax

| City | Effective Date | Rate | City | Effective Date | Rate | City | Effective Date | Rate |
|-------------|----------------|------|-------------|----------------|------|--------------|----------------|------|
| Ashley | 10/1/91 | 2% | Glen Ullin | 1/1/13 | 2% | New Town | 6/1/87 | 1% |
| Beach | 11/1/05 | 2% | Grafton | 4/1/93 | 2% | Oakes | 4/1/11 | 2% |
| Belfield | 4/1/15 | 2% | Hankinson | 9/1/06 | 2% | Parshall | 10/1/07 | 2% |
| Beulah | 5/1/87 | 2% | Harvey | 1/1/06 | 2% | Ray | 1/1/13 | 1% |
| Bismarck | 7/1/87 | 2% | Hazen | 7/1/10 | 2% | Regent | 4/1/09 | 2% |
| Bottineau | 6/1/84 | 2% | Hettinger | 3/1/91 | 2% | Riverdale | 10/1/10 | 1% |
| Bowman | 4/1/90 | 2% | Jamestown | 7/1/82 | 2% | Rugby | 9/1/83 | 2% |
| Carrington | 1/1/88 | 2% | Killdeer | 1/1/13 | 2% | Steele | 10/1/91 | 2% |
| Cooperstown | 10/1/08 | 1% | Lakota | 9/1/06 | 2% | Tioga | 1/1/13 | 2% |
| Crosby | 4/1/13 | 1% | Langdon | 10/1/95 | 2% | Wahpeton | 4/1/89 | 2% |
| Devils Lake | 7/1/84 | 2% | Linton | 7/1/15 | 2% | Walhalla | 1/1/09 | 1% |
| Dickinson | 7/1/82 | 2% | Lisbon | 1/1/06 | 2% | Washburn | 7/1/15 | 2% |
| Drayton | 7/1/07 | 2% | Mandan | 7/1/87 | 2% | Watford City | 4/1/86 | 2% |
| Ellendale | 10/1/12 | 2% | McVile | 1/1/09 | 2% | Williston | 1/1/82 | 2% |
| Garrison | 4/1/96 | 2% | Medora | 4/1/82 | 2% | Wishek | 1/1/07 | 2% |
| | | | Minnewaukan | 1/1/13 | 2% | Wyndmere | 10/1/12 | 2% |

Note: Fargo, Grand Forks, Minot, Valley City, and West Fargo also impose a local lodging tax, however, their taxes are administered locally.

City Lodging and Restaurant Tax

| City | Applies to | Effective Date | Rate | City | Applies to | Effective Date | Rate |
|-------------|-----------------------|----------------|------|--------------|-----------------------|----------------|------|
| Beulah | Lodging, food, liquor | 1/1/09 | 1% | Lisbon | Lodging, food, liquor | 1/1/06 | 1% |
| Bismarck | Lodging, food, liquor | 7/1/87 | 1% | Mandan | Lodging, food, liquor | 11/1/87 | 1% |
| Bottineau | Lodging, food, liquor | 3/3/90 | 1% | McVile | Lodging, food | 4/1/09 | 1% |
| Bowman | Lodging, food, liquor | 4/1/90 | 1% | Minnewaukan | Lodging, food, liquor | 1/1/13 | 1% |
| Devils Lake | Lodging, food | 7/1/95 | 1% | Parshall | Lodging, food, liquor | 10/1/07 | 1% |
| Dickinson | Lodging, food, liquor | 7/1/82 | 1% | Pick City | Lodging, food, liquor | 7/1/93 | 1% |
| Drayton | Lodging, food, liquor | 7/1/07 | 1% | Regent | Lodging, food, liquor | 4/1/09 | 1% |
| Edgeley | Lodging, food, liquor | 4/1/97 | 1% | Riverdale | Lodging, food, liquor | 10/1/10 | 1% |
| Ellendale | Lodging, food, liquor | 7/1/05 | 1% | Rugby | Lodging, food | 10/1/97 | 1% |
| Glen Ullin | Lodging, food, liquor | 1/1/13 | 1% | Valley City | Food, liquor | 5/1/97 | 1% |
| Grand Forks | Lodging, food, liquor | 1/1/06 | ¼% | Wahpeton | Lodging, food | 1/1/13 | 1% |
| Hazen | Lodging, food, liquor | 10/1/01 | 1% | Watford City | Lodging, food, liquor | 4/1/15 | 1% |
| Jamestown | Lodging, food | 7/1/88 | 1% | Williston | Lodging, food, liquor | 10/1/14 | 1% |
| Lakota | Lodging | 9/1/06 | 1% | Wyndmere | Lodging, food, liquor | 10/1/12 | 1% |

North Dakota Office of State Tax Commissioner

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City Motor Vehicle Rental Tax

Three cities (Bismarck, Grand Forks, and Minot) impose a 1% tax on the rental of any motor vehicle for fewer than thirty days when that motor vehicle is either delivered to a renter at an airport or delivered to a renter who was picked up by the retailer at an airport. For the purposes of this tax, a “retailer” means a company for which the primary business is the renting of motor vehicles for periods of fewer than thirty days.

Collection and Payment of Local Taxes

Local tax is imposed on taxable sales when possession of the goods transfers to the purchaser or the purchaser’s agent within a jurisdiction (city or county) imposing a local tax. Leasing or rental companies with property located inside a taxing jurisdiction must collect local sales tax on lease or rental payments, including those contracted prior to the effective date of the local tax.

Local option sales, use and gross receipts taxes parallel state sales, use and gross receipts tax law. All exemptions applicable for state sales, use and gross receipts taxes also apply to local option sales, use and gross receipts taxes including exemptions for tax exempt entities (schools, government agencies, hospitals, etc.) and some sales to Montana residents.

The proper execution of resale certificates, exemption certificates and processing certificates exempt sales and purchases from local tax as well as state tax. However, these certificates may not be used to exempt only state or local tax; either the activity is exempt from both taxes or it is subject to both taxes.

State and Local Gross Receipts Taxes

Effective October 1, 2005, the state sales tax on new farm machinery and new farm irrigation equipment used exclusively for agricultural purposes and the state sales tax on retail sales of alcoholic beverages sold for consumption either on or off-the-premises were replaced with gross receipts taxes. Local jurisdictions that tax these items also impose a gross receipts tax. The rates for the new gross receipts taxes are identical to the previous sales tax rates for both the state and local jurisdictions.

Retailers located within a taxing jurisdiction:

- ◆ *Must collect* the local tax when the purchaser takes possession of the goods at the retailer’s location or elsewhere within the taxing jurisdiction.
- ◆ *Must not collect* the local tax for goods delivered in the retailers own vehicles or by common carrier to the purchaser outside the taxing jurisdiction.

Retailers located outside a taxing jurisdiction including those retailers located in another city or county that imposes a local sales tax:

- ◆ *Must collect* the local tax when the goods are delivered into a local taxing jurisdiction by the retailer’s delivery vehicles.
- ◆ *Must collect* the local tax if the seller delivers the goods by common carrier to the purchaser within a taxing jurisdiction if the retailer has sufficient business presence within that local taxing jurisdiction.
- ◆ *Must not collect* the local tax where the purchaser is located if the purchaser takes possession of the goods at the retailer’s location and the retailer’s location is in a different taxing jurisdiction than the purchaser.

A sufficient business presence by a retailer within a local taxing jurisdiction includes, but is not limited to:

- ◆ Sales or service people working in a city or county;
- ◆ Regular or frequent deliveries into a city or county with the seller’s own vehicles;
- ◆ Property ownership or use including lease or rental within a city or county; or
- ◆ Contractors working in a city or county on behalf of the retailer.
- ◆ Delivery by a common or contract carrier or the US mail does not constitute delivery by the retailer nor does it create a business presence or nexus in the jurisdiction.

If the purchaser did not pay a local tax at the time of purchase, the goods will be subject to local *use* tax if the purchaser takes the goods into a city or county imposing a local use tax for storage, use or consumption in that taxing jurisdiction. The tax is due on the fair market value of the goods when they enter the taxing jurisdiction. In these situations, the consumer is responsible to report the purchase and pay the local tax liability. The seller of the goods is not responsible to collect the use tax in this situation.

The cities of Bisbee, Cando and Scranton impose a local sales tax only; they do not impose a local use tax. Local tax in the cities of Bisbee, Cando and Scranton applies only if the seller and buyer are located within the city limits of these cities.

Credit is allowed for sales and use tax legally due and paid in another local jurisdiction and can be offset with the sales or use tax due the purchaser’s local jurisdiction if the other local jurisdiction provides a like credit.

Example: If you purchase an item in Bismarck (1% local tax + ½% county tax) and bring it into Minot (2% city tax + ½% county tax), an additional 1% local tax is due as use tax. This additional 1% is self-accrued and reported under Minot local tax on the sales and use tax return.

Contractors

Contractors and subcontractors who use tangible personal property in the performance of construction contracts within a taxing jurisdiction are subject to city or county use tax. Local use tax may be paid directly to the seller of the goods or may be accrued by the contractor for payment to the Office of State Tax Commissioner. Under state law, a contractor or subcontractor is subject to use tax regardless of who owns the goods unless local sales or use tax has already been paid on the goods.

Construction materials are subject to local tax if:

- ◆ Purchased from a retailer located inside a taxing jurisdiction for use inside that taxing jurisdiction.
- ◆ Purchased elsewhere but stored, used or consumed inside a taxing jurisdiction. **Please Note:** The local tax due is reduced by the local tax legally due and paid to another city or county, so reciprocity applies.

Generally, contractors who provide a *Certificate of Exemption* www.nd.gov/tax/salesanduse/forms/ to avoid payment of sales tax at the time construction materials are purchased are subject to the city or county use tax when the goods are installed whether the goods are used inside or outside of a taxing jurisdiction. The tax is due to the taxing jurisdiction where the goods were purchased.

Forty-eight (48) local sales tax ordinances provide a limited exemption for materials that are purchased within the jurisdiction, but later installed outside of the jurisdiction where the sale took place. These jurisdictions are Anamoose, Aneta, Bismarck, Bottineau, Burleigh County, Cooperstown, Devils Lake, Dickinson, Drake, Drayton, Edgeley, Enderlin, Fairmount, Fargo, Forman, Fort Ransom, Gackle, Glenburn, Glen Ullin, Grenora, Gwinner, Halliday, Hankinson, Hannaford, Lakota, LaMoure, Leonard, Lidgerwood, Lisbon, Mandan, Max, McVie, Mohall, Morton County, New Salem, Northwood, Page, Ray, Rolla, St. John, Streeter, Surrey, Underwood, Ward County, Washburn, Williston, Wimbledon, Woodworth and Wyndmere.

To qualify for the limited exemption, a contractor must provide the supplier a *Certificate of Exemption* at the time of purchase and ask to be exempt from both state and local sales taxes. When the goods are used, the contractor must pay state use tax on the cost of the goods. The local use tax is due to the city or county where the goods are installed only if the goods are installed within a city or county that imposes a local use tax.

A *Certificate of Exemption* may also be used in all other taxing jurisdictions that impose local sales, use and gross receipts taxes but that do not allow the limited exemption. When the materials are used, use tax is due to the local jurisdiction where the materials were purchased regardless of where the materials were installed. If the *Certificate of Exemption* is not provided, city, county and state sales tax are due at the time of purchase.

Construction materials are not subject to local tax if the goods were purchased from a retailer located in a taxing jurisdiction, but delivered by the retailer outside the taxing jurisdiction for use outside of that taxing jurisdiction.

It is important to note that the maximum tax (refund cap) is calculated on each material purchase a contractor makes to fulfill a construction contract, not on purchase orders or the entire construction contract itself. Accordingly, most construction activity which is subject to local sales or use tax will include more than the specified maximum tax in total local tax costs. While retailers may collect the full amount of sales tax for retail sales (customer may apply for a refund of local tax collected in excess of the maximum tax), when use tax is accrued, it should be accrued up to the maximum tax amount only.

Maximum Tax Refund

The Maximum tax is the maximum amount of local tax that could apply to a single transaction. The maximum tax amount (refund cap) allows purchasers to obtain a refund of the local tax paid to the retailer in excess of the maximum tax amount. When retailers collect the total local tax on the selling price and the local tax exceeds the maximum tax, purchasers may apply to the Tax Commissioner for a refund of the excess amount. See our web site: www.nd.gov/tax/salesanduse/forms/citycountyrefundclaim.pdf. Find "Claim for Refund Local Sales and Use Tax Paid Beyond Maximum Tax". Retailers may elect to collect the total tax amount or collect up to the maximum tax amount, but must be consistent in the method they choose.

Compensation

Some local option taxes provide for permit holder compensation. If the jurisdiction provides for compensation, sales and use tax permit holders are allowed to retain a portion of their local tax collections or use tax obligations to help recover administrative expenses. The jurisdictions and their appropriate rates and maximums are identified on the following pages. Please note that the return must be filed and paid in full by the scheduled due date or your compensation will be disallowed and your local tax obligation will be subject to penalty and interest.

Local Option Sales, Use and Gross Receipts Taxes as of October 1, 2015

| City | Tax Type | Rate Increase (Decrease) | Location Code | Current Rate | Not Subject to Local Tax | *Maximum Tax (Refund Cap) | Permit Holder Compensation |
|---------------------------------------|-------------------------------|--------------------------------------------------------|---------------|--------------|-----------------------------------------------------|-----------------------------------------------|-----------------------------------------------------|
| Anamoose | Sales, Use and Gross Receipts | 1% 1-1-09 | 220 | 1% | None | None | None |
| Aneta | Sales, Use and Gross Receipts | 1% 1-1-05 | 203 | 1% | New farm machinery | \$25/sale | None |
| Ashley | Sales, Use and Gross Receipts | 1% 4-1-98 | 162 | 1% | None | \$25/sale | 3% Max.-\$33.33/ month or \$100.00/quarter |
| Beach | Sales, Use and Gross Receipts | 1% 10-1-97 | 156 | 1% | New farm machinery | \$25/sale | None |
| Belfield | Sales, Use and Gross Receipts | 1% 4-1-95 1% 4-1-07 | 133 | 2% | None | \$25/sale - 4-1-95 \$50/sale - 4-1-07 | None |
| Berthold ⁶ **(Ward) | Sales, Use and Gross Receipts | 1% 1-1-96 | 138 | 1% | New farm machinery New farm irrigation equipment | \$25/sale | None |
| Beulah | Sales, Use and Gross Receipts | 1% 10-1-03 1% 1-1-15 | 200 | 2% | None | \$25/sale | 3% Max.-\$50.00/ month or \$150.00/quarter |
| Bisbee | Sales and Gross Receipts only | 2% 1-1-12 | 229 | 2% | None | None | 3% Max.-\$50.00/ month or \$150.00/quarter |
| Bismarck ⁷ **(Burleigh) | Sales, Use and Gross Receipts | 1% 4-1-86 | 102 | 1% | None | \$25/sale | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Bottineau | Sales, Use and Gross Receipts | 1% 10-1-93 1% 10-1-99 (1%) 9-30-11 1% 10-1-11 | 122 | 2% | New farm machinery New farm irrigation equipment | \$25/sale - 10-1-93 \$50/sale - 10-1-99 | 3% Max.-\$50.00/ month or \$150.00/quarter |
| Bowman | Sales, Use and Gross Receipts | 1% 10-1-94 | 126 | 1% | New farm machinery | \$25/sale | None |
| Buffalo ⁵ **(Cass) | Sales, Use and Gross Receipts | 1% 1-1-03 1% 1-1-13 | 196 | 2% | None | \$25/sale | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Cando | Sales and Gross Receipts only | 1% 7-1-98 1% 4-1-07 | 161 | 2% | None | \$25/sale - 7-1-98 None - 4-1-07 | 3% Max.-\$50.00/ month or \$150.00/quarter |
| Carrington | Sales, Use and Gross Receipts | 1% 1-1-94 1% 4-1-14 | 124 | 2% | New farm machinery | \$25/sale | None |
| Carson | Sales, Use and Gross Receipts | 1% 10-1-02 | 191 | 1% | None | \$25/sale | None |
| Casselton ⁵ **(Cass) | Sales, Use and Gross Receipts | 1% 4-1-98 | 163 | 1% | None | \$25/sale | None |
| Cavalier | Sales, Use and Gross Receipts | 1% 10-1-94 ½% 10-1-98 ½% 1-1-10 | 127 | 2% | New farm machinery | \$25/sale - 10-1-94 \$37.50/sale - 10-1-98 | None |

* Customers may request a refund of local sales, use or gross receipts tax paid if the amount exceeds the maximum tax due to a city or county. Please see page 3, Maximum Tax Refund.

** Shaded cities also have county tax obligations.

Local Option Sales, Use and Gross Receipts Taxes as of October 1, 2015

| City | Tax Type | Rate Increase (Decrease) | Location Code | Current Rate | Not Subject to Local Tax | *Maximum Tax (Refund Cap) | Permit Holder Compensation |
|------------------------------------|----------------------------------|----------------------------------------------------------------------------------------------------------|------------------|-----------------|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Cooperstown | Sales, Use and Gross Receipts | 1% 7-1-96 ½% 7-1-08 | 141 | 1½% | New farm machinery | \$25/sale - 7-1-96 \$50/sale - 7-1-08 | None |
| Crosby | Sales, Use and Gross Receipts | 1% 1-1-93 1% 4-1-13 1% 10-1-13 | 116 | 3% | New farm machinery | \$25/sale - 1-1-93 \$50/sale - 4-1-13 \$75/sale - 1-1-14 | None |
| Devils Lake | Sales, Use and Gross Receipts | 1% 7-1-88 ½% 1-1-97 ½% 4-1-07 | 104 | 2% | New farm machinery New farm irrigation equipment | \$25/sale | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Dickinson | Sales, Use and Gross Receipts | 1% 7-1-90 ½% 1-1-02 | 106 | 1½% | None | \$25/sale - 7-1-90 \$37.50/sale - 1-1-02 | None |
| Drake | Sales, Use and Gross Receipts | 1% 7-1-05 1% 7-1-08 | 209 | 2% | None | None | None |
| Drayton | Sales, Use and Gross Receipts | 1% 10-1-97 ½% 10-1-10 | 157 | 1½% | None | \$25/sale | None |
| Dunseith | Sales, Use and Gross Receipts | 1% 1-1-05 (1%) 12-31-10 1% 1-1-11 | 204 | 1% | None | \$25/sale | None |
| Edgeley | Sales, Use and Gross Receipts | 1% 1-1-97 1% 10-1-06 | 148 | 2% | None | \$25/sale - 1-1-97 None - 10-1-06 \$50/sale - 7/1/13 | 3% Max.-\$50.00/ month or \$150.00/quarter |
| Edinburg ² **(Walsh) | Sales, Use and Gross Receipts | 1% 4-1-99 | 176 | 1% | New farm machinery | \$25/sale | None |
| Elgin | Sales, Use and Gross Receipts | 1% 4-1-00 | 179 | 1% | None | \$25/sale | None |
| Ellendale | Sales, Use and Gross Receipts | 1% 1-1-95 | 131 | 1% | None | \$25/sale | 3% Max.-\$50.00/ month or \$150.00/quarter |
| Enderlin | Sales, Use and Gross Receipts | 1% 10-1-98 1% 10-1-11 | 166 | 2% | None | \$25/sale | None |
| Fairmount | Sales, Use and Gross Receipts | 1% 4-1-05 1% 1-1-12 | 206 | 2% | None | None | None |
| Fargo ⁵ **(Cass) | Sales, Use and Gross Receipts | ½% 4-1-89 ½% 7-1-92 ½% 1-1-05 (½%) 7-1-06 ½% 1-1-09 ½% 1-1-10 (½%) 7-1-12 ½% 1-1-13 | 105 | 2% | None | \$12.50/sale - 4-1-89 \$25/sale - 7-1-92 \$37.50/sale - 1-1-05 \$25.00/sale - 7-1-06 \$37.50/sale - 1-1-09 \$50/sale - 1-1-10 \$37.50/sale - 7-1-12 \$50/sale - 1-1-13 | None |
| Finley ³ **(Steele) | Sales, Use and Gross Receipts | 1% 10-1-98 1% 1-1-13 | 167 | 2% | None | \$25/sale - 10-1-98 \$50/sale - 1-1-13 | None |
| Forman | Sales, Use and Gross Receipts | 1% 1-1-09 ½% 4-1-12 | 221 | 1½% | None | \$25/sale | None |
| Fort Ransom | Sales, Use and Gross Receipts | 1% 1-1-00 1% 10-1-11 | 177 | 2% | None | \$25/sale | None |
| Fredonia | Sales, Use and Gross Receipts | 2% 1-1-15 | 235 | 2% | None | None | None |

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Local Option Sales, Use and Gross Receipts Taxes as of October 1, 2015

| City | Tax Type | Rate Increase (Decrease) | Location Code | Current Rate | Not Subject to Local Tax | *Maximum Tax (Refund Cap) | Permit Holder Compensation |
|---------------------------------------|-----------------------------------------------------------|------------------------------------------|---------------|--------------|---------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------------|
| Gackle | Sales, Use and Gross Receipts | 1% 1-1-06 | 210 | 1% | None | None | None |
| Garrison | Sales, Use and Gross Receipts | 1% 1-1-96 1% 10-1-06 | 139 | 2% | New farm machinery New farm irrigation equipment | \$25/sale - 1-1-96 \$50/sale - 10-1-06 | None |
| Glenburn | Sales, Use and Gross Receipts | 1% 7-1-08 1% 10-1-12 | 219 | 2% | None | \$25/sale | None |
| Glen Ullin ⁸ **(Morton) | Sales, Use and Gross Receipts | 1% 1-1-07 | 212 | 1% | None | \$25/sale | None |
| Grafton ² **(Walsh) | Sales, Use and Gross Receipts | 1% 1-1-91 1% 4-1-07 ½% 4-1-15 | 107 | 2½% | New farm machinery New farm irrigation equipment | \$25/sale - 1-1-91 None - 4-1-15 | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Grand Forks | Sales Tax Use Tax Sales, Use and Gross Receipts | 1% 1-1-85 ¾% 1-1-96 1¾% 7-1-00 | 101 | 1¾% | New farm machinery New farm irrigation equipment Coin-operated vending sales of 99¢ or less | \$43.75/sale | 5% Max.-\$166.67/ month or \$500.00/quarter |
| Granville | Sales, Use and Gross Receipts | 2% 7-1-10 | 225 | 2% | None | None | None |
| Grenora ⁴ **(Williams) | Sales, Use and Gross Receipts | 1% 10-1-02 | 192 | 1% | None | \$25/sale | None |
| Gwinner | Sales, Use and Gross Receipts | 1% 4-1-05 | 207 | 1% | None | None | None |
| Halliday | Sales, Use and Gross Receipts | 1% 7-1-96 | 143 | 1% | None | \$25/sale | None |
| Hankinson | Sales, Use and Gross Receipts | 1% 10-1-97 1% 1-1-10 | 158 | 2% | None | \$25/sale - 10-1-97 \$50/sale - 1-1-10 | 3% No maximum |
| Hannaford | Sales, Use and Gross Receipts | 1% 10-1-04 | 202 | 1% | None | \$50/sale | None |
| Harvey | Sales, Use and Gross Receipts | 1% 10-1-91 1% 1-1-15 | 112 | 2% | New farm machinery New farm irrigation equipment | \$25/sale - 10-1-91 \$50/sale - 1-1-15 | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Harwood ⁵ **(Cass) | Sales, Use and Gross Receipts | 1% 1-1-09 | 222 | 1% | None | \$25/sale | None |
| Hatton | Sales, Use and Gross Receipts | 1% 4-1-98 1% 10-1-10 | 164 | 2% | None | \$25/sale | None |
| Hazelton | Sales, Use and Gross Receipts | 1% 10-1-00 1% 1-1-15 | 180 | 2% | None | \$25/sale - 10-1-00 \$35/sale - 1-1-07 | 3% Max.-\$50/month or \$150/quarter |
| Hazen | Sales, Use and Gross Receipts | 1% 4-1-95 ½% 1-1-14 | 134 | 1½% | New farm machinery New farm irrigation equipment | \$25/sale | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Hettinger | Sales, Use and Gross Receipts | 1% 7-1-02 ½% 1-1-11 | 142 | 1½% | None | \$25/sale - 7-1-02 \$37.50/sale - 1-1-11 | None |

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Local Option Sales, Use and Gross Receipts Taxes as of October 1, 2015

| City | Tax Type | Rate Increase (Decrease) | Location Code | Current Rate | Not Subject to Local Tax | *Maximum Tax (Refund Cap) | Permit Holder Compensation |
|----------------------------------|----------------------------------|---------------------------------------|------------------|-----------------|------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------|
| Hillsboro | Sales, Use and Gross Receipts | 1% 10-1-98 1% 1-1-03 | 168 | 2% | None | \$25/sale - 10-1-98 \$50/sale - 1-1-03 | None |
| Hoople ² **(Walsh) | Sales, Use and Gross Receipts | 1% 1-1-99 | 172 | 1% | New farm machinery New farm irrigation equipment | \$25/sale | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Hope ³ **(Steele) | Sales, Use and Gross Receipts | 1% 1-1-01 1% 1-1-12 | 185 | 2% | None | \$50/sale | None |
| Jamestown | Sales, Use and Gross Receipts | 1% 7-1-91 1% 4-1-02 (1%) 4-1-15 | 110 | 1% | New farm machinery | \$25/sale - 7-1-91 \$50/sale - 4-1-02 \$25/sale - 4-1-15 | None |
| Kenmare ⁶ **(Ward) | Sales, Use and Gross Receipts | 1% 1-1-93 1% 10-1-07 | 117 | 2% | Mobile homes New farm machinery New farm irrigation equipment | \$25/sale - 1-1-93 \$50/sale - 10-1-07 | None |
| Killdeer | Sales, Use and Gross Receipts | 1% 4-1-95 ½% 1-1-07 ½% 4-1-15 | 135 | 2% | New farm machinery | \$25/sale - 4-1-95 \$37.50/sale - 1-1-07 None - 4-1-15 | None |
| Kindred ⁵ **(Cass) | Sales, Use and Gross Receipts | 1½% 4-1-12 ½% 4-1-15 | 230 | 2% | None | \$50/sale | None |
| Kulm | Sales, Use and Gross Receipts | 1% 4-1-98 1% 10-1-07 | 165 | 2% | None | \$25/sale - 4-1-98 \$50/sale - 10-1-07 | None |
| Lakota | Sales, Use and Gross Receipts | 1% 1-1-07 | 213 | 1% | None | None | None |
| LaMoure | Sales, Use and Gross Receipts | 1% 1-1-97 ½% 1-1-05 ½% 4-1-10 | 149 | 2% | New farm machinery | \$25/sale - 1-1-97 \$50/sale - 4-1-10 | None |
| Langdon | Sales, Use and Gross Receipts | 1% 1-1-94 1% 10-1-08 | 123 | 2% | New farm machinery | \$25/sale - 1-1-94 \$50/sale - 10-1-08 | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Larimore | Sales, Use and Gross Receipts | 1% 1-1-95 | 128 | 1% | None | \$25/sale | None |
| Leeds | Sales, Use and Gross Receipts | 2% 10-1-14 | 234 | 2% | None | None | None |
| Leonard ⁵ **(Cass) | Sales, Use and Gross Receipts | 1% 4-1-07 1% 1-1-11 | 215 | 2% | None | None | None |
| Lidgerwood | Sales, Use and Gross Receipts | 1% 10-1-00 1% 10-1-13 | 181 | 2% | None | \$25/sale | None |
| Lignite | Sales, Use and Gross Receipts | 2% 1-1-15 | 236 | 2% | None | None | None |
| Linton | Sales, Use and Gross Receipts | 1% 10-1-93 1% 10-1-06 | 121 | 2% | None | \$25/sale - 10-1-93 None - 10-1-06 | 3% Max.-\$50.00/ month or \$150.00/quarter |
| Lisbon | Sales, Use and Gross Receipts | 1% 7-1-95 ½% 1-1-09 ½% 4-1-10 | 136 | 2% | New farm machinery New farm irrigation equipment | \$25/sale - 7-1-95 \$37.50 - 1-1-09 \$50/sale - 4-1-10 | None |
| Maddock | Sales, Use and Gross Receipts | 1½% 10-1-02 ½% 7-1-11 | 193 | 2% | None | \$25/sale | None |

* Customers may request a refund of local sales, use or gross receipts tax paid if the amount exceeds the maximum tax due to a city or county. Please see page 3, Maximum Tax Refund.

** Shaded cities also have county tax obligations.

Local Option Sales, Use and Gross Receipts Taxes as of October 1, 2015

| City | Tax Type | Rate Increase (Decrease) | Location Code | Current Rate | Not Subject to Local Tax | *Maximum Tax (Refund Cap) | Permit Holder Compensation |
|-----------------------------------|----------------------------------------------------------|------------------------------------------------------------------|------------------|-----------------|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Mandan ⁸ **(Morton) | Sales, Use and Gross Receipts | 1% 4-1-91 ¾% - 10-1-15 | 108 | 1¾% | None | \$25/sale | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Mapleton ⁵ **(Cass) | Sales, Use and Gross Receipts | 1% 7-1-07 ½% 1-1-11 | 218 | 1½% | None | \$25/sale | None |
| Max | Sales, Use and Gross Receipts | 1% 4-1-11 | 227 | 1% | New farm machinery New farm irrigation equipment | \$25/sale | None |
| Mayville | Sales, Use and Gross Receipts | 1% 1-1-97 1% 7-1-03 | 150 | 2% | None | \$25/sale - 1-1-97 \$50/sale - 7-1-03 | None |
| McClusky | Sales, Use and Gross Receipts | 1% 1-1-96 | 140 | 1% | None | \$25/sale | None |
| McVile | Sales, Use and Gross Receipts | 1% 1-1-02 1% 7-1-10 | 188 | 2% | New farm machinery | \$25/sale - 1-1-02 \$50/sale - 7-1-10 | None |
| Medora | Sales, Use and Gross Receipts | ½% 4-1-02 2% 1-1-00 | 178 | 2½% | None | \$25/single unit purchase | None |
| Michigan | Sales, Use and Gross Receipts | 1% 10-1-01 ½% 4-1-04 ½% 7-1-14 | 187 | 2% | None | \$25/sale | None |
| Milnor | Sales, Use and Gross Receipts | 1½% 10-1-02 | 169 | 1½% | New farm machinery | \$25/sale | None |
| Minnewaukan | Sales, Use and Gross Receipts | 1½% 1-1-07 ½% 7-1-11 | 214 | 2% | New farm machinery New farm irrigation equipment | None | None |
| Minot ⁶ **(Ward) | Sales Tax Use Tax Sales, Use and Gross Receipts | 1% 4-1-86 1% 7-1-90 1% 1-1-98 (1%) 6-30-14 1% 7-1-14 | 103 | 2% | Mobile homes New farm machinery New farm irrigation equipment | \$25/customer/ vendor/day 4-1-86 \$50/customer/ vendor/day 1-1-98 None - 7-1-14 \$100/sale - 1-1-15 | None |
| Minto ² **(Walsh) | Sales, Use and Gross Receipts | 1% 4-1-07 | 216 | 1% | New farm machinery New farm irrigation equipment | \$25/sale | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Mohall | Sales, Use and Gross Receipts | 1% 10-1-92 | 114 | 1% | New farm machinery | \$25/sale | None |
| Mott | Sales, Use and Gross Receipts | 1% 4-1-97 ½% 4-1-04 ½% 1-1-13 | 153 | 2% | None | \$25/sale | None |
| Munich | Sales, Use and Gross Receipts | 1% 1-1-99 | 173 | 1% | None | \$25/sale | 3% Max.-\$50.00/ month or \$150.00/quarter |
| Napoleon | Sales, Use and Gross Receipts | 1% 10-1-96 1% 10-1-08 | 144 | 2% | None | \$25/sale - 10-1-96 \$50/sale - 10-1-08 | 3% Max.-\$50.00/ month or \$150.00/quarter |
| Neché | Sales, Use and Gross Receipts | 1% 1-1-04 1% 1-1-09 | 201 | 2% | New farm machinery | \$25/sale - 1-1-04 \$50/sale - 1-1-09 | None |

* **Customers may request a refund of local sales, use or gross receipts tax paid if the amount exceeds the maximum tax due to a city or county. Please see page 3, Maximum Tax Refund.**

**** Shaded cities also have county tax obligations.**

Local Option Sales, Use and Gross Receipts Taxes as of October 1, 2015

| City | Tax Type | Rate Increase (Decrease) | Location Code | Current Rate | Not Subject to Local Tax | *Maximum Tax (Refund Cap) | Permit Holder Compensation |
|----------------------------------------|-----------------------------------------------------------|----------------------------------------|---------------|--------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------|
| New England | Sales, Use and Gross Receipts | 1% 10-1-02 1% 1-1-08 | 194 | 2% | None | \$25/sale - 10-1-02 \$100/sale - 1-1-08 | None |
| New Leipzig | Sales, Use and Gross Receipts | 1% 1-1-99 | 174 | 1% | None | \$25/sale | None |
| New Rockford | Sales, Use and Gross Receipts | 1% 10-1-96 1% 4-1-08 | 145 | 2% | None | \$25/sale - 10-1-96 \$50/sale - 4-1-08 | None |
| New Salem ⁸ **(Morton) | Sales, Use and Gross Receipts | 1% 4-1-07 | 217 | 1% | None | None | None |
| Northwood | Sales, Use and Gross Receipts | 1% 1-1-03 ½% 10-1-06 | 197 | 1½% | None | \$25/sale - 1-1-03 None - 10-1-06 \$37.50/sale - 1-1-07 | None |
| Oakes | Sales, Use and Gross Receipts | 1% 10-1-96 ½% 10-1-03 ½% 10-1-10 | 146 | 2% | None | \$25/sale | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Oxbow ⁵ **(Cass) | Sales, Use and Gross Receipts | 1% 1-1-02 | 189 | 1% | None | None | None |
| Page ⁵ **(Cass) | Sales, Use and Gross Receipts | 1% 4-1-05 | 208 | 1% | None | \$25/sale | None |
| Park River ^{1,2} **(Walsh) | Sales, Use and Gross Receipts | 1% 1-1-95 1% 7-1-05 | 130 | 2% | New farm machinery | \$25/sale - 1-1-95 None - 10-1-12 | None |
| Pembina | Sales, Use and Gross Receipts | 1% 1-1-93 ½% 10-1-09 1% 1-1-10 | 119 | 2½% | New farm machinery | \$25/sale - 1-1-93 \$50/sale - 10-1-09 | None |
| Portland | Sales, Use and Gross Receipts | 1% 1-1-97 1% 7-1-03 | 151 | 2% | None | \$25/sale - 1-1-97 \$50/sale - 7-1-03 | None |
| Powers Lake | Sales, Use and Gross Receipts | 1% 4-1-97 | 154 | 1% | New farm machinery | \$25/sale | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Ray ⁴ **(Williams) | Sales, Use and Gross Receipts | 1½% 1-1-13 ½% 4-1-14 | 232 | 2% | None | None | None |
| Reeder | Sales, Use and Gross Receipts | 1% 1-1-03 | 198 | 1% | New farm machinery | \$25/sale | None |
| Regent | Sales, Use and Gross Receipts Sales Tax Use Tax | 1% 1-1-97 1% 4-1-09 | 152 | 2% | None | \$25/sale - 1-1-97 None - 4-1-09 | None |
| Richardton | Sales, Use and Gross Receipts Use tax effective 1-1-08 | 1% 10-1-97 1% 1-1-08 | 159 | 2% | None | \$25/sale - 10-1-97 \$100/sale - 1-1-08 | None |
| Rolette | Sales, Use and Gross Receipts | 1% 1-1-03 1% 1-1-14 | 199 | 2% | New farm machinery | \$25/sale | None |
| Rolla | Sales, Use and Gross Receipts | 1% 1-1-94 ½% 10-1-04 ½% 1-1-10 | 125 | 2% | New farm machinery New farm irrigation equipment Coin operated vending sales of 99¢ or less New mobile homes | \$25/sale | None |

* Customers may request a refund of local sales, use or gross receipts tax paid if the amount exceeds the maximum tax due to a city or county. Please see page 3, Maximum Tax Refund.

** Shaded cities also have county tax obligations.

Local Option Sales, Use and Gross Receipts Taxes as of October 1, 2015

| City | Tax Type | Rate Increase (Decrease) | Location Code | Current Rate | Not Subject to Local Tax | *Maximum Tax (Refund Cap) | Permit Holder Compensation |
|--------------------------------------------|-------------------------------|--------------------------------------------------------|---------------|--------------|-----------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Rugby | Sales, Use and Gross Receipts | 1% 1-1-93 1% 10-1-09 | 118 | 2% | New farm machinery New farm irrigation equipment | \$25/sale | 3% Max.-\$50.00/ month or \$150.00/quarter |
| Scranton | Sales and Gross Receipts Only | 1% 4-1-02 | 190 | 1% | None | \$25/sale | None |
| South Heart | Sales, Use and Gross Receipts | 2% 4-1-13 | 233 | 2% | None | None | None |
| St. John | Sales, Use and Gross Receipts | 1% 1-1-01 | 186 | 1% | None | \$25/sale | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Stanley | Sales, Use and Gross Receipts | 1% 10-1-95 ½% 4-1-13 | 137 | 1½% | New farm machinery | \$25/sale | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Steele | Sales, Use and Gross Receipts | 1% 10-1-96 1% 4-1-07 | 147 | 2% | None | \$25/sale - 10-1-96 None - 1-1-13 | None |
| Strasburg | Sales, Use and Gross Receipts | 1% 4-1-93 1% 1-1-11 | 120 | 2% | None | \$25/sale - 4-1-93 None - 1-1-11 | 3% Max.-\$50.00/ month or \$150.00/quarter |
| Streeter | Sales, Use and Gross Receipts | 1% 1-1-09 | 223 | 1% | None | None | None |
| Surrey ⁶ **(Ward) | Sales, Use and Gross Receipts | 7-1-12 | 231 | 2% | None | None | None |
| Tioga ⁴ **(Williams) | Sales, Use and Gross Receipts | 1% 1-1-95 1% 1-1-13 ½% 4-1-13 | 132 | 2½% | New farm machinery | \$25/sale | None |
| Tower City ⁵ **(Cass/Barnes) | Sales, Use and Gross Receipts | 1% 10-1-02 1% 1-1-14 | 195 | 2% | New farm machinery | \$25/sale | None |
| Towner | Sales, Use and Gross Receipts | 1% 10-1-98 | 170 | 1% | New farm machinery New farm irrigation equipment | \$25/sale | 3% Max.-\$50.00/ month or \$150.00/quarter |
| Turtle Lake | Sales, Use and Gross Receipts | 1% 10-1-00 1% 4-1-09 | 182 | 2% | New farm machinery New farm irrigation equipment | \$25/sale - 10-1-00 \$50/sale - 4-1-09 | None |
| Underwood | Sales, Use and Gross Receipts | 1½% 10-1-06 ½% 4-1-15 | 211 | 2% | New farm machinery | None | None |
| Valley City | Sales, Use and Gross Receipts | 1% 1-1-92 ½% 7-1-03 ½% 7-1-07 ½% 10-1-10 | 113 | 2 ½% | New farm machinery | \$25.00/sale - 1-1-92 \$37.50/sale - 7-1-03 \$50.00/sale - 7-1-07 \$62.50/sale - 10-1-10 | None |
| Velva | Sales, Use and Gross Receipts | 1% 1-1-99 1% 10-1-07 (1%) - 6-30-14 1% 1-1-15 | 175 | 2% | New farm machinery New farm irrigation equipment | \$25/sale - 1-1-99 \$50/sale - 1-1-10 \$25/sale - 1-1-14 | None |

* Customers may request a refund of local sales, use or gross receipts tax paid if the amount exceeds the maximum tax due to a city or county. Please see page 3, Maximum Tax Refund.

** Shaded cities also have county tax obligations.

Local Option Sales, Use and Gross Receipts Taxes as of October 1, 2015

| City | Tax Type | Rate Increase (Decrease) | Location Code | Current Rate | Not Subject to Local Tax | *Maximum Tax (Refund Cap) | Permit Holder Compensation |
|----------------------------------------|-------------------------------|-----------------------------------------------------|---------------|--------------|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------|
| Wahpeton | Sales, Use and Gross Receipts | 1% 7-1-91 ½% 10-1-99 ½% 1-1-10 | 111 | 2% | New farm machinery New farm irrigation equipment | \$25/sale - 7-1-91 \$50/sale - 1-1-10 | 3% \$37.50/month |
| Walhalla | Sales, Use and Gross Receipts | 1% 10-1-97 1% 1-1-09 | 160 | 2% | New farm machinery | \$25/sale - 10-1-97 \$50/sale - 1-1-09 | None |
| Washburn | Sales, Use and Gross Receipts | 1% 10-1-00 1% 1-1-09 | 183 | 2% | None | \$25/sale - 10-1-00 None - 1-1-15 | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Watford City | Sales, Use and Gross Receipts | 1% 10-1-98 ½% 10-1-14 | 171 | 1½% | New farm machinery | \$25/sale | 3% Max.-\$83.33/ month or \$250.00/quarter |
| West Fargo ⁵ **(Cass) | Sales, Use and Gross Receipts | 1% 10-1-94 1% 10-1-14 | 129 | 2% | None | \$25/sale None - 10-1-14 | None |
| Westhope | Sales, Use and Gross Receipts | 1% 7-1-10 | 226 | 1% | None | \$25/sale | None |
| Williston ⁴ **(Williams) | Sales, Use and Gross Receipts | 1% 7-1-91 1% 4-1-03 (1%) 3-31-11 1% 4-1-12 | 109 | 2% | New farm machinery New farm irrigation equipment | \$25/sale - 7-1-91 \$50/sale - 4-1-03 \$25/sale - 4-1-11 \$50/sale - 10-1-12 | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Wilton **(McLean/ Burleigh) | Sales, Use and Gross Receipts | 1% 10-1-00 1% 1-1-13 | 184 | 2% | None | \$25/sale - 10-1-00 \$50/sale - 1-1-13 | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Wimbledon | Sales, Use and Gross Receipts | 1% 1-1-05 | 205 | 1% | New farm machinery | \$25/sale | None |
| Wishek | Sales, Use and Gross Receipts | 1% 4-1-97 ½% 1-1-13 | 155 | 1½% | None | \$25/sale - 4-1-97 None - 1-1-07 | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Woodworth | Sales, Use and Gross Receipts | 1% 1-1-09 | 224 | 1% | Coin-operated vending sales of 99 cents or less | \$30/sale | None |
| Wyndmere | Sales, Use and Gross Receipts | 2% 10-1-11 | 228 | 2% | New farm machinery New farm irrigation equipment Coin-operated vending sales of 99 cents or less | None | None |

| County | Tax Type | Rate Increase (Decrease) | Location Code | Current Rate | Not Subject to Local Tax | *Maximum Tax (Refund Cap) | Permit Holder Compensation |
|--------------------------|-------------------------------|----------------------------------------|---------------|--------------|-----------------------------------------------------|---------------------------|----------------------------|
| Steele ³ | Sales, Use and Gross Receipts | 1% 4-1-05 | 503 | 1% | Coin-operated vending sales of 99 cents or less | \$25/sale | None |
| Walsh ² | Sales, Use and Gross Receipts | ¼% 4-1-01 | 502 | ¼% | New farm machinery New farm irrigation equipment | \$25/sale | None |
| Cass County ⁵ | Sales, Use and Gross Receipts | ½% 10-1-99 (½%) 4-1-03 ½% 4-1-11 | 501 | ½% | None | \$12.50/sale | None |

* Customers may request a refund of local sales, use or gross receipts tax paid if the amount exceeds the maximum tax due to a city or county. Please see page 3, Maximum Tax Refund.

** Shaded cities also have county tax obligations.

Local Option Sales, Use and Gross Receipts Taxes as of July 1, 2015

| County | Tax Type | Rate Increase (Decrease) | Location Code | Current Rate | Not Subject to Local Tax | *Maximum Tax (Refund Cap) | Permit Holder Compensation |
|------------------------------|-------------------------------|----------------------------|---------------|--------------|-------------------------------------------------|--------------------------------------------|-----------------------------------------------------|
| Williams ⁴ | Sales and Use Only | ½% 10-1-06 (½%) 10-1-12 | 504 | 0% | None | \$12.50/sale - 10-1-06 0/sale - 10-1-12 | None |
| | Sales, Use and Gross Receipts | 1% 4-1-15 | | 1% | | None - 4-1-15 | |
| Ward County ⁶ | Sales and Use Only | ½% 4-1-13 | 505 | ½% | | \$12.50/sale | None |
| | Sales, Use and Gross Receipts | 10-1-15 | | | Coin-operated vending sales of 99 cents or less | | |
| Burleigh County ⁷ | Sales, Use and Gross Receipts | ½% 10-1-14 | 506 | ½% | None | \$25/sale | 3% Max.-\$83.33/ month or \$250.00/quarter |
| Morton County ⁸ | Sales, Use and Gross Receipts | ½% 10-1-14 | 507 | ½% | None | \$25/sale | 3% Max.-\$83.33/ month or \$250.00/quarter |

- ¹ **Park River Rate:** From 1-1-05 through 6-30-05 the city sales tax rate was 2 percent and the use tax rate was 1 percent. Effective 7-1-05 both the sales, use and gross receipts tax are at 2 percent.
- ² **Walsh County:** Edinburg, Grafton, Hoople, Minto and Park River have city taxes and are located within Walsh County. The county sales, use and gross receipts tax is in addition to state and city sales, use and gross receipts tax.
- ³ **Steele County:** Finley and Hope have city taxes and are located within Steele County. The county sales, use and gross receipts tax is in addition to state and city sales, use and gross receipts tax.
- ⁴ **Williams County:** Grenora, Ray, Tioga, and Williston have city taxes and are located within Williams County. The county sales and use tax is in addition to state and city sales, use and gross receipts tax.
- ⁵ **Cass County:** Buffalo, Casselton, Fargo, Harwood, Kindred, Leonard, Mapleton, Oxbow, Page, Tower City, and West Fargo have city taxes and are located within Cass County. The county sales, use and gross receipts tax is in addition to state and city sales, use, and gross receipts tax.
- ⁶ **Ward County:** Berthold, Kenmare, Minot, and Surrey have city taxes and are located within Ward County. The county sales and use tax is in addition to state and city sales, use, and gross receipts tax.
- ⁷ **Burleigh County:** Bismarck and the southern portion of the city of Wilton are located within Burleigh County. For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5% state tax, applicable city tax, and ½% Burleigh county tax. For sales made outside the city limits in these cities, but within the boundaries of Burleigh County, the tax due is 5.5% (5% state tax and ½% Burleigh County tax).
- ⁸ **Morton County:** Glen Ullin, Mandan, and New Salem have city taxes and are located within Morton County. The county sales, use, and gross receipts tax is in addition to state and city sales, use, and gross receipts tax.

* Customers can request a refund of local sales or gross receipts tax based on the difference between the amount of city or county sales or gross receipts tax paid on a qualifying sales transaction and the amount identified as the Maximum Tax (Refund Cap) for a specific city or county. A sale is determined by the seller's normal billing method. Each invoice issued by the seller is considered a sale and is subject to the appropriate maximum tax.

STATE SALES TAXES

The Office of State Tax Commissioner has prepared a number of sales and use tax guidelines that provide a better understanding of the North Dakota sales and use laws. These guidelines are available on our web site at www.nd.gov/tax.

State Sales Tax Rates:

- 3 percent on the total receipts from retail sales of new mobile homes. (Used mobile homes are exempt.)
- 5 percent on the total receipts from all other taxable retail sales of tangible personal property and services except where alcohol or farm machinery gross receipts taxes apply.

Gross Receipt Tax Rates:

- 3 percent on the gross receipts from retail sales of new farm machinery and new irrigation equipment used exclusively for agricultural purposes. (Used farm machinery and used irrigation equipment used exclusively for agricultural purposes are exempt.)
- 7 percent on the gross receipts from retail sales of alcoholic beverages sold for consumption either on or off-the-premises.

* The 1 percent tax on the gross receipts from the leasing or renting of hotel, motel or tourist court accommodations for period of less than 30 consecutive days, excluding bed and breakfast accommodations is no longer applicable. It was in effect from 7-1-03 to 6-30-07.